



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

December 22, 2000

**MEMORANDUM FOR ALL IRS EXECUTIVES**

**FROM:**

Bob Wenzel   
Deputy Commissioner of Internal Revenue

**SUBJECT: Compliance with OMB Directives Regarding Internet Web Pages**

As we continue to emphasize our commitment to IRS stakeholders, we expect many operations will create new, or update their current, Internet web pages as a means of keeping our customers informed. The Office of Management and Budget has provided privacy guidance for federal agencies' web sites and pages, which is again being distributed and summarized below. These directives are also attached for your convenience. Please review your current web pages to ensure they comply with this guidance and accurately reflect your current business practices.

In June 1999, OMB directed that all agencies and their contractors post clear privacy policies on their Internet sites at three locations: the agency's principal web site, any "major point of entry" to the site (such as an operation's web page), and any web page where "substantial personal information" is collected from the public. (GAO subsequently defined "substantial personal information" as an individual's name, address, email address, telephone number, social security number, credit card number, or other information that can be used to locate an individual. By the GAO standard, an operation that collects any of this information in order to provide a service to the Internet requester is required to post a privacy policy at its web page.) The Privacy Advocate's Office, the webmasters at MultiMedia, and the business operations worked together to ensure that policy statements were prepared that accurately reflected an operation's current information collection practices and posted on all appropriate web pages. In December 1999, approximately 50 web pages were identified as requiring a privacy notice.

In June 2000, OMB issued a second directive, requiring each agency review its web pages to ensure its information collection practices continued to comply with their stated practices. OMB also severely restricted the use of web site "cookies" to those situations where there is a compelling need and the agency head has personally approved such use. Agencies were also notified that they must comply with the Children's Online Privacy Protection Act (which requires parental approval for collection of information online at web sites directed at children under 13 years of age). In September OMB advised agencies that its prohibition addressed persistent, not session, cookies. OMB also advised that its guidance regulated an agency's Internet, not its intranet, site.

Also in September GAO questioned agencies' use of persistent cookies on their Internet sites. IRS, as a result of the efforts of the Privacy Advocate's Office and MultiMedia, was able to respond that it did not use such cookies. The Privacy Advocate's Office also determined that, by our linking the IRS web site to certain private sector or other government agencies' web sites, our Internet visitor might not realize when he/she was leaving the IRS site and its attendant privacy and security protections. Departure notices were created and posted that automatically pop up when a visitor to our IRS site is about to leave that site and enter the site of a linked party.

**We anticipate that web sites will continue to be a major focus of attention in the near future. The Privacy Advocate's Office and Media and Publications remain available to assist you in your review or development of Internet web pages. Please contact Peggy Irving, the Privacy Advocate, at (202) 927-5170, or Christine Bialek, at (202) 874-0499, to ensure your pages fully comply with the OMB privacy directives.**

**Attachments (3)**

[Attachment 1](#)

[Attachment 2](#)

[Attachment 3](#)